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ANALYSIS OF THE LEVEL OF COMMUNITY COMPLIANCE IN PAYING LAND AND BUILDING TAX IN THE SUB-DISTRICT PANAKKUKANG MAKASSAR CITY

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ABSTRACT

The purpose of this study is to determine the level of community compliance in paying the Land and Building Tax (PBB) in Panakkukang District, Makassar city. The population in this study is 33,622 people who contribute to the level of tax revenue in Panakkukang District, Makassar City, and the sample in this study is 100 people in Panakkukang District, Makassar City and Panakkukang sub-district office employees. Research data collection using survey method with questionnaire technique. After the data is collected, both primary and secondary data, a data analysis is carried out to process the existing data. Data analysis is the process of organizing and sorting data into patterns, categories, and basic description units so that themes can be found and work hypotheses can be found as suggested by the data. The results of this study show that the realization of land tax revenue for buildings in Panakkukang District, Makassar City in 2022 has not been able to achieve the set target. The total realized was only 35,966,865,746, while the unrealized was 11,298,567,254 with the total receipts only reaching 76.10%. In 2022, from the results of each year the realization of land and building tax revenues continues to increase but never reaches the target, the building land tax has a very large role in increasing the original revenue of the Makassar city area.

Keywords:, Building Land Tax, Data analysis, tax compliance

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1. INTRODUCTION

Taxes are one of the sources of financing for national development in order to improve public welfare. In this regard, the importance of tax management is a priority for the government. There are various types of taxes imposed on the community, but some of them Land and Building Taxes are very potential types of taxes.(Dariana and Agus, 2017).

The earth is the surface of the earth and the body of the earth that is underneath. Building is a technical construction that is planted or permanently attached to land and or water. Included in the definition of building are: environmental roads in unity with building complexes; Highway; swimming pool; luxury fence; sports venues; Shipyard; dock; luxurious gardens; oil, water and gas reservoirs/refineries, oil pipelines; and other facilities that provide benefits.(Purwaningdyah, 1994).

The definition of building according to Mardiasrno is as follows: Building is an engineering construction that is planted or permanently attached to the land and / or waters for residence, place of business and place of business.

The earth is the surface of the earth and the body of the earth below it. The earth's surface includes land and inland waters (including swamps, ponds, waters) as well as the sea of the Republic of Indonesia. A building is an engineering construction that is planted or permanently attached to land and/or water.(Isna A'yunin Nadhirah, 2022).

Land and Building Tax is a type of local tax that is fully regulated by the government in determining the amount of tax, this tax is important for the implementation and improvement of development and increasing the prosperity and welfare of the people. Earth and buildings provide benefits and a better socio-economic position for people/entities who have a right to it or benefit from it. The proceeds of the Land and Building Tax (PBB) revenue are intended for the benefit of the people of the occupied area.(Pravasanti, 2020).

2. METHOD

2.1 Data Analysis

After the data is collected, both primary and secondary data, a data analysis is carried out to process the existing data. Data analysis is the process of organizing and sorting data into patterns, categories, and basic description units so that themes can be found and work hypotheses as suggested by the data. Understanding Analysis can also be interpreted as an effort to observe something in detail by describing its constituent components or compiling these components for further study. There are also those who consider the meaning of analysis as the ability to break or decompose information or material into smaller components so that it is easier to understand and easy to explain.(Dwi, 2020).

3. FINDINGS AND DISCUSSION

3.1. Conclusion

This research was conducted The location of this study is in Panakukkang sub-district, Makassar City, the author began conducting research in Panakkukang sub-district, Makassar City at a predetermined time. The required data are:

Primary data, namely data obtained directly that requires further management and is developed with his own understanding by the author.

Skunder data, which is data that has been processed and obtained by researchers indirectly through intermediary media, in the form of evidence, records, or historical reports in the form of archives such as details of land tax revenues for Makassar City Government buildings.(Utari, 2018).

3.2. Discussion

1. Qualitative Data

The following will be displayed qualitative data, which is related to the total value of filling out questionnaires by respondents

Table 1. Recapitulation of Questionnaire Results Data

No	Questionnaire Indicators	Question	Answer	
			Yes	Not

1	Acceptance	Do you accept the compulsory UN payment?	83	17
2	Acceptance	Why do you believe that with the compulsory payment of the UN, do you really understand about the UN?	30	70
3	Acceptance	Do you understand what exactly is the purpose and function of the Land and Building Tax?	25	75
4	Conformity	Do you make UN payments because of the influence of the environment around you?	76	24
5	Conformity	How do you know the UN, is it because the surrounding environment emphasizes the existence of mandatory payments	80	20
6	Conformity	How do you adjust to the notice to make mandatory UN payments, Is it through this notice that UN collectors educate the importance of paying taxes?	57	43
		What makes you	37	63

7	Obedience	obedient to make UN payments, is it because the benefits of tax payments incurred can be known through national development carried out by the government ?		
8	Obedience	Why do you trust the authorities to make UN payments, are you confident and leave it entirely to the authorities?	31	69
9	Obedience	Is the UN vote burdensome to your livelihood?	79	21

Table 1 is the result of a recapitulation with a total of 100 questionnaires related to non-technical factors from participants subjectively. The numbers in the table indicate the number of participants who chose from the five available scales.

2. Analysis results

The results of the analysis of acceptance, conformity and adherence to the level of community compliance in paying the UN.

a. Acceptance

Acceptance is the tendency of people to be influenced by persuasive communication from knowledgeable people or liked. People who belong to the nature of acceptance tend to trust and like to pressure or social norms, discussing the results I got through community respondents regarding the acceptance questionnaire, About 83% of people who accept the obligation to make UN payments, only 30% of people really understand about the UN, and only 25% of people understand the purpose and function of the UN

b. Conformity

Conformity is a type of social influence in which individuals change their attitudes and behaviors to conform to existing social norms. From the results of the questionnaire on the conformity indicator, 76% of people who make UN payments due to environmental influences, as well as 80% of people who are pressured by the surrounding environment to make UN payments, and 57% of people adjust to the notification of education on the importance of paying taxes by UN collectors.

c. Obedience

Obedience is a form of behavior of surrendering completely to those who have authority, not lies in anger or increased aggression, based on the indicators on the obedience questionnaire, only about 37% of people who obey make UN payments because they know the benefits, and only 31% trust and submit completely to the authorities to make UN payments, and 79% of people feel pressured to do so UN payments, many people do not know the benefits of UN payments through national development, which makes people disobedient in making

UN payments because in addition to not trusting, people also feel heavy in paying the UN.

4.CONCLUSIONS AND SUGGESTIONS

4.1 Conclusion

This study aims to determine how the level of compliance of taxpayers in paying land and building tax in Panakkukang District, Makassar City. Based on the data that has been collected and the tests that have been carried out, the following conclusions can be drawn:

1. The realization of land tax revenue for buildings in Panakkukang sub-district, Makassar City in 2022 has not been able to reach the set target. The total realized was only 35,966,865,746, while the unrealized was 11,298,567,254 with the total receipts only reaching 76.10%. In 2022, from the results of each year the realization of land and building tax revenues continues to increase but never reaches the target, the building land tax has a very large role in increasing the original revenue of the Makassar city area.
2. The lack of socialization of notifications, education about the importance of UN payments to people in Panakkukang District is one of the causes of the lack of maximum tax revenue in Panakkukang District, Makassar City.

4.2 Advice

The researcher suggested to the Makassar City Government that some land and building tax revenues can be increased and maintained, including:

1. The government should further increase the realization of land and building tax (PBB) revenues in order to continue to achieve the target, by:

a. Increasing the number of field personnel as supervisors to monitor the implementation of the UN levy in Makassar City.

b. The Makassar City Government can further optimize the provision of socialization regarding UN payment taxpayers so that the public can better understand and understand what the UN is, especially for people who lack knowledge about the UN.

c. Improve the service performance of officers when receiving Land and Building tax from taxpayers, this is to avoid taxpayers having a lazy attitude to pay taxes because of poor service from tax officers which can have an impact on Land and Building Tax revenue

2.Seeing the current condition of the community which tends to be 40% interacting in cyberspace, the Government must take advantage by placing public advertisements regarding UN payments to SOCIAL MEDIA and on television media so that the public can be influenced and change attitudes to be sensitive and obedient to UN payments

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